# DUE DATE: Six months after Fiscal-Year-End

#### IMPORTANT

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Tille 11. SeARS 193.27 requires an accountant's compilation report to accompany this form.

This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending June 30 2014. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document.

This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities.

When completed, please file electronically at www.sai.ok.gov.

RETURN Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov

# OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA GARY JONES AUDITOR AND INSPECTOR

GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES

Name	OF THE PARTY OF TH	
102 E Blakely st		
Address		
Rush Springs	OK	73082
City	State	ZIP Code

#### Part I

Items 1–3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

ltem	Amount (Omit cents)	ltem	Amount (Omit cents)
	TØ1		TØ9
Property taxes — General fund, building fund, and sinking fund		e. Use tax	\$15,908
<ol><li>Local sales taxes — Taxes on goods and services,</li></ol>	TØ9	3. Occupation and business licensing and permits	T28
measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.  a. General sales tax	\$323,304	a. Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and flouor licenses; business licenses; etc.	
b. Franchise fee or tax	\$25,155	b. Other licensing and permits	T29
c. Cigarette tax	\$3,712	4. Other — Specify	T99
d. Hotel/Motel	T19		

### Part IA INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government.

Column (a) — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

Column (c) — Report only amounts received directly from the Federal Government.

	Amount (Omit cents)			
Purpose for which received	From State	From other local governments	From Federa Government (directly)	
Concrete compared. Tatal amounts are should be a seen at the second at the second	(a)	(b)	(c) 83Ø	
eneral support — Total amounts received (as per capita grants, shared taxes, etc.) ilhout restrictions as to particular programs or purposes to be financed.  1. Alcoholic beverage tax	C3B	\$8,107	639	
2. Street and highways	C46	\$9,511	B46	
3. Health or hospital	\$3,240	\$113,967	B42	
1. Grants received for water utilities	C91	D91	B91	
5. Grants received for waste water utilities	C8Ø	D8Ø	B8Ø	
Grants received for housing, economic, and community development	C5Ø	D5Ø	B5Ø	
7. Airports	C89	D89	BØ1	
3. Mass transit rail and/or bus system	C94	D94	B94	
Grants received for transportation	C89	D89	B89	
. ALL OTHER (From State – code C89; From Federal Government – Code B89) – Include in the appropriate box, receipts from various payments such as – a. Parks and recreation (BOR or HUD)	C89	D89	B89	
b. Public safety	\$15,038	D89	B89	
c. Job training	C89	D89	B89	
d. Library grants	\$3,631	D89	B89	
Other -Specify	C89	D89	B89	
е.				
f.	C89	D89	889	

#### rt IB OTHER REVENUES — Other than tax and intergovernmental revenues

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

<ol> <li>Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.</li> </ol>	A91	Other sales and service revenue — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.	Amount (Omil cents)
a. Water supply system	\$187,772	a. Sewerage charges	\$71,557
	A92	a. Sewerage charges	
b. Electric power system		b. Refuse collection charges	<sup>81</sup> \$193,410
c. Gas supply system	A93	<ul> <li>Hospital charges received on behalf of individual patients under the Medicare program or other</li> </ul>	A36
d. Transit	A94	insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.	

Part IB OTHER REVENUES — Other than tax and	intergovernmental	revenues — Continued	
Enter below amounts of the stated types of r the fiscal year. Be sure to include revenues	evenue (net of refund of all funds other than	ds and interfund transfers) received by your government du n the exceptions noted in the special instructions.	ring
2. Other sales and service revenue — Continued	Amount (Omit cents)	Interest earnings — Interest received on all deposits and investment holdings of your	Amount (Omit cents)
d. Recreation charges (swimming, golf, auditoriums, etc.)	\$1,227	government and its agencies excluding earnings of any employee pension fund.	\$802
e. Airports — Include rentals and gross sales of gas and oil.	AØ1	Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.	\$310
f. Parking facilities (parking lots, garages, parking meters)	A6Ø	Royalties — Compensation or portion of proceed from extraction of natural resources such as oil,	<sup>U41</sup> \$3,273
g. Municipal housing project rentals (gross)	A5Ø	Fines and forfeitures — (City or town share only)	\$374,279
	A89	9. Private donations	\$3,051
h. Ambulance services	\$106,467	10. Miscellaneous other revenue — Revenue of your	
i. Miscellaneous commercial activities (cemeteries)	<sup>лøз</sup> \$13,919	government and its agencies not covered by items above, except tax and intergovernmental revenues, Include insurance adjustments, etc. DO NOT	
j. Other (including miscellaneous fee collections)	A89	Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's	
3. Special assessments — Compulsory contributions and reimbursements from owners or property	UØ1	contributions to, and interest earnings of, any employee pension fund.	
benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include		a, Reimbursements	\$24,841
proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.		ь. Miscellaneous	\$50,642
	U11	c. Fire Revenue	\$11,290
Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.		TOTAL miscellaneous other revenue Sum of items 10a–10c,	\$86,773

## Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement

coverage, etc. Exclude: (1) capital outlay (report in columns (c) and (d)); and (2) amounts paid to other governments (report in part III).

 $\hbox{\bf Column (b) --- Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services. }$ 

Column (c) — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.

		nems, grants, etc.		
	EXPENDITURES BY PURPOSE AND TYPE			
			CAPITAL OUTLAY	
PURPOSE	Personal services	Operations and maintenance	Construction	Purchase of land equipment, and structures
	(a)	(b)	(c)	(d)
GOVERNMENTAL ADMINISTRATION	E23	E23	F23	G23
<ol> <li>Financial administration — Office of the finance director, auditor, comptroller, freasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing, information technology).</li> </ol>		\$97,184		
Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal altorneys, and legal departments. Exclude probation and parole (report in tiem 16).	\$6,450	\$28,065	F25	G25
3. Central administration — City council, aldermen or	E29	E29	F29	G29
commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	\$93,594	\$1,671		
HEALTH AND WELFARE	E79	E79	F79	G79
4. Social services				
<ol> <li>Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.</li> </ol>	E36	E36	F36	G36
<ol> <li>Other hospitals — Payments to hospitals operated privately. Exclude here and report in Item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.</li> </ol>				
<ol> <li>Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.</li> </ol>	E77	E77	F77	G77
8. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities; health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.	E32	E32	F32	G32
TRANSPORTATION	E44	E44	F44	G44
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in liem 21f, street cleaning expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22e.		\$8,512		
Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E45	E45	F45	G45
11. Municipal airports	EØ1	EØI	FØ1	GØ1
Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E6Ø	E6Ø	F6Ø	G6Ø
PUBLIC SAFETY	E62	E62	F62	G62
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in Item 9).	\$254,462	\$125,584		\$1,500
Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	\$29,742	\$122,984	F24	G24

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continu	ued		-		
	EXPENDITURES BY PURPOSE AND TYPE				
PUDDOO#			CAPITAL	OUTLAY	
PURPOSE	Personal services	Operations and maintenance	Construction	Purchase of land equipment, and structures	
PUBLIC SAFETY — Continued  15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	(a) E84	(b)	(C) FØ4	(d) Gø4	
16. Other corrections — Probation and parole activities — But	E05	E85	FØ5	Gø5	
exclude "lock-up" operations (report in item 15).  17. Protection inspection and regulation, n.e.c. — Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major	E66	E66	F66	G65	
functions, such as health, natural resources, etc.  AMBULANCE  18. All expenditures for city operated or subsidized ambulance	E32	E32	F32	G32	
services CULTURE AND RECREATION	\$134,882 E61	\$97,728 E61	F61	G61	
<ol> <li>Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.</li> </ol>	\$13,720	\$78,658			
<ol> <li>Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.</li> </ol>	\$27,647	\$12,447	F52	G52	
UTILITIES  21. Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	E91	E91	F91	G91	
a. Water supply system	\$208,231	\$166,620	F92	G92	
b. Electric power supply	E93	E93	F93	G93	
c. Gas supply system	E94	E94	F94	G94	
d. Transit system	E80	E80	F8.0	G8Ø	
<ul> <li>Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants</li> </ul>	\$55,362	\$29,028			
<ul> <li>f. Solid waste and landfill — The collection and disposal of garbage and landfill operations</li> </ul>	E81	<sup>E81</sup> \$145,689	F81	G81	
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.  a. Water supply system		191 \$12,016			
b. Electric power supply		192			
a Cas ayah ayatan		193			
c. Gas supply system d. Transit system		194			
e. All Interest not covered by Items 19a through 19d		189			
ALL OTHER EXPENDITURES  23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments.  Do not Include: (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee					
pension funds.  a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects.	E5Ø	E5Ø	F5Ø	G5ø	
and similar activities.  b. Economic development	E5Ø	E5Ø	F5Ø	G58	
c. Civil defense	E89	E89	F89	G89	
d. Cemetery operations and maintenance	\$7,200	£83 \$2,602	FØ3	Gg3	
e. Miscellaneous commercial activities	EØ3	E93	F63	G#3	
Other — Specify	E89	E89	F89	G89	
f					
g					
h.		W			

#### Part III INTERGOVERNMENTAL EXPENDITURES Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year. Type of recipient Type of recipient government(s) (County, State, school districts, government(s) (County, State, school districts, Amount Amount (Omit cents) Item Item (Omit cents) etc.) etc.) (a) (b) (a) (b) Part IV SALARIES, WAGES, AND FORCE ACCOUNT Amount (Omit cents) zøø Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects. \$831,290 DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt. Long-term debt — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. When an advance refunding has resulted in a legal or an in-substance defeasance, the debt may be considered extinguished, reported as refired in the year of defeasance and should not be reported herein in subsequent years. AMOUNT, BY PURPOSE (Omit cents) **DURING FISCAL YEAR** Outstanding total (a) plus (b) minus (c) Outstanding at beginning of fiscal Issued Retired year (b) (c) (d) 19U 29U 3911 4911 \$536,827 \$68,104 \$468,723 a. Sewer debt 19U 29U 39U 49U b. Water supply system debt \$0 19U 29U 39U 1911 c. Electric power system debt \$0 19U 29U 39U 49U \$0 d. Gas supply system debt 19U 29U 3911 4911 e. Transit \$0 19T 24T 34T 44T f. Industrial revenue and pollution control debt \$0 19U 29U 39U 49U g. All other purposes \$0 Short-term (Interest-bearing) debt — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other noninterest-bearing obligations. Amount (Omit cents) 61V a. Amount outstanding at beginning of fiscal year 64V b. Amount outstanding at end of fiscal year Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.

Type of fund	Amount at end of fiscal year (Omit cents)
Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.	wø1 \$37,490
Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	W31
	W61
3. All other funds except employee retirement funds	\$204,781
4. Retirement systems — Single employer plans only	

Remarks				
Part VII AUDITOR INFORMATION				
NOTE — This report will not be considered complete unless an acc	ompanying	"accountants compile	ation report on financial	
NOTE — This report will not be considered complete unless an acc statements included in certain prescribed forms" is attached to the re in AR Section 300 of the AICPA Professional Standards in preparing	such com	numopanty's auditor pilation report.	anould follow the guidelines	
Auditor's firm name				
Furrh & Associates, PC				
Address — Number and street			TELEPHONE	
608 NW Ft Sill Blvd			Area Number	Extension
	Ctata	ZIP Code	code	PVIGUSIOII
City	State			1
Lawton	ОК	73507	(580) 355-7100	1 .
Name of contact person/Email				



# INDEPENDENT ACCOUNTANT'S COMPILATION REPORT ON ANNUAL SURVERY OF CITY AND TOWN FINANCES PURSUANT TO SECTION 17-105.1 OF TITLE 11 OF THE OKLAHOMA STATUTES

Honorable Mayor and City Council Town of Rush Springs Rush Springs, Oklahoma

We have compiled the Annual Survey of City and Town Finances (SA&I Form 2643) for the Town of Rush Springs, Oklahoma, for the year ended June 30, 2014, in the accompanying prescribed from in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Office of the State Auditor and Inspector, State of Oklahoma, information that is the representation of management. We have not audited or reviewed the form referred to above and, accordingly; do not express an opinion or any other form of assurance on it.

The form is presented in accordance with the requirements of the Office of State Auditor and Inspector, State of Oklahoma, which differ from generally accepted accounting principles.

This report is intended solely for the information and use of the Town and for filing with the State Auditor and Inspector of the State of Oklahoma and should not be used for any other purposes. Accordingly, this form is not designed for those who are not informed about such differences.

FURRH & ASSOCIATES, PC

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Lawton, Oklahoma November 6, 2014